

1 AN ACT in relation to gaming.

2 Be it enacted by the People of the State of Illinois,  
3 represented in the General Assembly:

4 Section 5. The Riverboat Gambling Act is amended by  
5 changing Sections 12 and 13 as follows:

6 (230 ILCS 10/12) (from Ch. 120, par. 2412)

7 Sec. 12. Admission tax; fees.

8 (a) A tax is hereby imposed upon admissions authorized  
9 pursuant to this Act. Until July 1, 2002, the rate is \$2 per  
10 person admitted. Beginning July 1, 2002 and until July 1,  
11 2003, the rate is \$3 per person admitted. Beginning July 1,  
12 2003, for a licensee that admitted 2,300,000 persons or fewer  
13 in the previous calendar year, the rate is \$4 per person  
14 admitted and for a licensee that admitted more than 2,300,000  
15 persons in the previous calendar year, the rate is \$5 per  
16 person admitted. This admission tax is imposed upon the  
17 licensed owner conducting gambling.

18 (1) The admission tax shall be paid for each  
19 admission.

20 (2) (Blank).

21 (3) The riverboat licensee may issue tax-free  
22 passes to actual and necessary officials and employees of  
23 the licensee or other persons actually working on the  
24 riverboat.

25 (4) The number and issuance of tax-free passes is  
26 subject to the rules of the Board, and a list of all  
27 persons to whom the tax-free passes are issued shall be  
28 filed with the Board.

29 (b) From the tax imposed under subsection (a), a  
30 municipality shall receive from the State \$1 for each person  
31 embarking on a riverboat docked within the municipality, and

1 a county shall receive \$1 for each person embarking on a  
2 riverboat docked within the county but outside the boundaries  
3 of any municipality. The municipality's or county's share  
4 shall be collected by the Board on behalf of the State and  
5 remitted quarterly by the State, subject to appropriation, to  
6 the treasurer of the unit of local government for deposit in  
7 the general fund.

8 (c) The licensed owner shall pay the entire admission  
9 tax to the Board. Such payments shall be made daily.  
10 Accompanying each payment shall be a return on forms provided  
11 by the Board which shall include other information regarding  
12 admissions as the Board may require. Failure to submit  
13 either the payment or the return within the specified time  
14 may result in suspension or revocation of the owners license.

15 (d) The Board shall administer and collect the admission  
16 tax imposed by this Section, to the extent practicable, in a  
17 manner consistent with the provisions of Sections 4, 5, 5a,  
18 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of  
19 the Retailers' Occupation Tax Act and Section 3-7 of the  
20 Uniform Penalty and Interest Act.

21 (Source: P.A. 91-40, eff. 6-25-99; 92-595, eff. 6-28-02.)

22 (230 ILCS 10/13) (from Ch. 120, par. 2413)

23 Sec. 13. Wagering tax; rate; distribution.

24 (a) Until January 1, 1998, a tax is imposed on the  
25 adjusted gross receipts received from gambling games  
26 authorized under this Act at the rate of 20%.

27 (a-1) From January 1, 1998 until July 1, 2002, a  
28 privilege tax is imposed on persons engaged in the business  
29 of conducting riverboat gambling operations, based on the  
30 adjusted gross receipts received by a licensed owner from  
31 gambling games authorized under this Act at the following  
32 rates:

33 15% of annual adjusted gross receipts up to and

1 including \$25,000,000;  
 2 20% of annual adjusted gross receipts in excess of  
 3 \$25,000,000 but not exceeding \$50,000,000;  
 4 25% of annual adjusted gross receipts in excess of  
 5 \$50,000,000 but not exceeding \$75,000,000;  
 6 30% of annual adjusted gross receipts in excess of  
 7 \$75,000,000 but not exceeding \$100,000,000;  
 8 35% of annual adjusted gross receipts in excess of  
 9 \$100,000,000.

10 (a-2) From Beginning July 1, 2002 until July 1, 2003, a  
 11 privilege tax is imposed on persons engaged in the business  
 12 of conducting riverboat gambling operations, based on the  
 13 adjusted gross receipts received by a licensed owner from  
 14 gambling games authorized under this Act at the following  
 15 rates:

16 15% of annual adjusted gross receipts up to and  
 17 including \$25,000,000;  
 18 22.5% of annual adjusted gross receipts in excess of  
 19 \$25,000,000 but not exceeding \$50,000,000;  
 20 27.5% of annual adjusted gross receipts in excess of  
 21 \$50,000,000 but not exceeding \$75,000,000;  
 22 32.5% of annual adjusted gross receipts in excess of  
 23 \$75,000,000 but not exceeding \$100,000,000;  
 24 37.5% of annual adjusted gross receipts in excess of  
 25 \$100,000,000 but not exceeding \$150,000,000;  
 26 45% of annual adjusted gross receipts in excess of  
 27 \$150,000,000 but not exceeding \$200,000,000;  
 28 50% of annual adjusted gross receipts in excess of  
 29 \$200,000,000.

30 (a-3) Beginning July 1, 2003, a privilege tax is imposed  
 31 on persons engaged in the business of conducting riverboat  
 32 gambling operations, based on the adjusted gross receipts  
 33 received by a licensed owner from gambling games authorized  
 34 under this Act at the following rates:

1           15% of annual adjusted gross receipts up to and  
2           including \$25,000,000;

3           27.5% of annual adjusted gross receipts in excess of  
4           \$25,000,000 but not exceeding \$37,500,000;

5           32.5% of annual adjusted gross receipts in excess of  
6           \$37,500,000 but not exceeding \$50,000,000;

7           37.5% of annual adjusted gross receipts in excess of  
8           \$50,000,000 but not exceeding \$75,000,000;

9           45% of annual adjusted gross receipts in excess of  
10          \$75,000,000 but not exceeding \$100,000,000;

11          50% of annual adjusted gross receipts in excess of  
12          \$100,000,000 but not exceeding \$250,000,000;

13          70% of annual adjusted gross receipts in excess of  
14          \$250,000,000.

15          An amount equal to the amount of wagering taxes collected  
16          under this subsection (a-3) that are in addition to the  
17          amount of wagering taxes that would have been collected if  
18          the wagering tax rates under subsection (a-2) were in effect  
19          shall be paid into the Common School Fund.

20          The privilege tax imposed under this subsection (a-3)  
21          shall no longer be imposed beginning on the earlier of (i)  
22          July 1, 2005; (ii) the first date after the effective date of  
23          this amendatory Act of the 93rd General Assembly that  
24          riverboat gambling operations are conducted pursuant to a  
25          dormant license; or (iii) the first day that riverboat  
26          gambling operations are conducted under the authority of an  
27          owners license that is in addition to the 10 owners licenses  
28          initially authorized under this Act. For the purposes of this  
29          subsection (a-3), the term "dormant license" means an owners  
30          license that is authorized by this Act under which no  
31          riverboat gambling operations are being conducted on the  
32          effective date of this amendatory Act of the 93rd General  
33          Assembly.

34          (a-4) Beginning on the first day on which the tax

1 imposed under subsection (a-3) is no longer imposed, a  
2 privilege tax is imposed on persons engaged in the business  
3 of conducting riverboat gambling operations, based on the  
4 adjusted gross receipts received by a licensed owner from  
5 gambling games authorized under this Act at the following  
6 rates:

7 15% of annual adjusted gross receipts up to and  
8 including \$25,000,000;

9 22.5% of annual adjusted gross receipts in excess of  
10 \$25,000,000 but not exceeding \$50,000,000;

11 27.5% of annual adjusted gross receipts in excess of  
12 \$50,000,000 but not exceeding \$75,000,000;

13 32.5% of annual adjusted gross receipts in excess of  
14 \$75,000,000 but not exceeding \$100,000,000;

15 37.5% of annual adjusted gross receipts in excess of  
16 \$100,000,000 but not exceeding \$150,000,000;

17 45% of annual adjusted gross receipts in excess of  
18 \$150,000,000 but not exceeding \$200,000,000;

19 50% of annual adjusted gross receipts in excess of  
20 \$200,000,000.

21 (a-10) The taxes imposed by this Section shall be paid  
22 by the licensed owner to the Board not later than 3:00  
23 o'clock p.m. of the day after the day when the wagers were  
24 made.

25 (b) Until January 1, 1998, 25% of the tax revenue  
26 deposited in the State Gaming Fund under this Section shall  
27 be paid, subject to appropriation by the General Assembly, to  
28 the unit of local government which is designated as the home  
29 dock of the riverboat. Beginning January 1, 1998, from the  
30 tax revenue deposited in the State Gaming Fund under this  
31 Section, an amount equal to 5% of adjusted gross receipts  
32 generated by a riverboat shall be paid monthly, subject to  
33 appropriation by the General Assembly, to the unit of local  
34 government that is designated as the home dock of the

1 riverboat.

2 (c) Appropriations, as approved by the General Assembly,  
3 may be made from the State Gaming Fund to the Department of  
4 Revenue and the Department of State Police for the  
5 administration and enforcement of this Act, or to the  
6 Department of Human Services for the administration of  
7 programs to treat problem gambling.

8 (c-5) After the payments required under subsections (b)  
9 and (c) have been made, an amount equal to 15% of the  
10 adjusted gross receipts of a riverboat (1) that relocates  
11 pursuant to Section 11.2, or (2) for which an owners license  
12 is initially issued after the effective date of this  
13 amendatory Act of 1999, whichever comes first, shall be paid  
14 from the State Gaming Fund into the Horse Racing Equity Fund.

15 (c-10) Each year the General Assembly shall appropriate  
16 from the General Revenue Fund to the Education Assistance  
17 Fund an amount equal to the amount paid into the Horse Racing  
18 Equity Fund pursuant to subsection (c-5) in the prior  
19 calendar year.

20 (c-15) After the payments required under subsections  
21 (b), (c), and (c-5) have been made, an amount equal to 2% of  
22 the adjusted gross receipts of a riverboat (1) that relocates  
23 pursuant to Section 11.2, or (2) for which an owners license  
24 is initially issued after the effective date of this  
25 amendatory Act of 1999, whichever comes first, shall be paid,  
26 subject to appropriation from the General Assembly, from the  
27 State Gaming Fund to each home rule county with a population  
28 of over 3,000,000 inhabitants for the purpose of enhancing  
29 the county's criminal justice system.

30 (c-20) Each year the General Assembly shall appropriate  
31 from the General Revenue Fund to the Education Assistance  
32 Fund an amount equal to the amount paid to each home rule  
33 county with a population of over 3,000,000 inhabitants  
34 pursuant to subsection (c-15) in the prior calendar year.

1 (c-25) After the payments required under subsections  
2 (b), (c), (c-5) and (c-15) have been made, an amount equal to  
3 2% of the adjusted gross receipts of a riverboat (1) that  
4 relocates pursuant to Section 11.2, or (2) for which an  
5 owners license is initially issued after the effective date  
6 of this amendatory Act of 1999, whichever comes first, shall  
7 be paid from the State Gaming Fund into the State  
8 Universities Athletic Capital Improvement Fund.

9 (d) From time to time, the Board shall transfer the  
10 remainder of the funds generated by this Act into the  
11 Education Assistance Fund, created by Public Act 86-0018, of  
12 the State of Illinois.

13 (e) Nothing in this Act shall prohibit the unit of local  
14 government designated as the home dock of the riverboat from  
15 entering into agreements with other units of local government  
16 in this State or in other states to share its portion of the  
17 tax revenue.

18 (f) To the extent practicable, the Board shall  
19 administer and collect the wagering taxes imposed by this  
20 Section in a manner consistent with the provisions of  
21 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,  
22 6c, 8, 9, and 10 of the Retailers' Occupation Tax Act and  
23 Section 3-7 of the Uniform Penalty and Interest Act.

24 (Source: P.A. 91-40, eff. 6-25-99; 92-595, eff. 6-28-02.)

25 Section 99. Effective date. This Act takes effect upon  
26 becoming law.